

Legislative Branch

Goals and Measurable Objectives

Legislative Services Division

- A. Provide the Legislature with effective, high-quality support services within the areas of responsibility assigned by 5-11-112, MCA (document services, research and reference services, legal services, committee services, broadcasting services, management and business services, personnel and administrative services, information technology services).

Objectives:

- a. The division employs and retains well-qualified professional staff.
- b. Division services are provided in an objective, non-partisan manner.
- c. Services are provided collaboratively across legislative divisions whenever the efficient operation of the Legislative Branch is served.

- B. Support effective policy development by the Legislative Council.

Objectives:

- a. A committee goal-setting session is held early each interim.
- b. Notice of current and emerging issues is provided to committee members with sufficient opportunity to formulate well-considered policy.
- c. Information provided is accurate and timely and suggests decision-making options.
- d. The Legislative Intern Program is operated to meet requirements of Title 5, chapter 6, part 1, MCA.
- e. Committee policy is incorporated into division budget development.

- C. Support effective and efficient completion of duties assigned to the Code Commissioner in Title 1, chapter 11, parts 1 and 2, MCA.

Objectives:

- a. The Montana Code Annotated statute text is codified, indexed, updated, published and distributed by required deadlines.
- b. Annotations to the code, a legislative review, and additional publications meet defined requirements.

- D. Support interim activity of the Legislature's seven interim committees, the State-Tribal Relations Committee, the Environmental Quality Council, the Districting and Apportionment Commission, and other study committees established by legislative action.

Objectives:

- a. Committee work plans respond to the responsibilities assigned to the committee and to required deadlines.
- b. Staff members produce well-researched reports and meeting materials which support committee work on policy issues.

- c. Public notice of hearings and meetings is provided as required by statute through electronic postings, electronic and traditional mailings, and scheduling public comment at each meeting of the committee.
 - d. Findings and recommendations of the committee, including issues requiring legislative action, are clearly expressed in publications and electronic postings.
 - e. Accurate records of committee activities and proceedings are maintained and published to the Legislative Branch website.
- E. Provide information and notices to the public about the Legislature, the legislative process, state law, and state government.

Objectives:

- a. The state broadcasting service (TVMT) provides citizen access required by Title 5, chapter 11, part 11, MCA, through a public affairs television and internet broadcasting service.
- b. The Interim newsletter reports legislative activities and is published and distributed each month of the interim between regular legislative sessions.
- c. Legislative workflow (beginning with the drafting of legislation and ending with the publication of law) is managed by automated systems which provide user-friendly public access to information throughout the process.
- d. Information, as provided, complies with the right-of-participation and right-to-know requirements of Article II and Article V of the Montana Constitution and Title 5, MCA.

Legislative Services Division, Interim Committees and Activities Program

- A. Support Legislative Council efforts to promote and develop mutually constructive contact and relations with interstate, international and intergovernmental entities.

Objectives:

- a. To the extent appropriations are provided for dues and travel expenses, legislators participate in interstate organizations and conferences with peers.
- b. To the extent appropriations are provided, legislators participate in the formulation of policy statements of interstate legislative organizations.
- c. To the extent appropriations are provided, legislators participate in activities promoting cooperation and information exchange between international and intergovernmental entities.

- B. Accomplish duties assigned to interim committees under Title 5, chapter 5, part 3, MCA. (Note: staff support of interim committees is provided under the Legislative Services Division program)

Objectives:

- a. To the extent appropriations are provided, legislator salaries and expenses and related costs of conducting interim studies are paid.

- b. Funding is allocated efficiently among committees and activities; funding includes a reserve for emerging issues of statewide importance.

Legislative Fiscal Division

The overarching goal of the Legislative Fiscal Division is that every legislator be able to make every legislative/fiscal decision with the most accurate and updated fiscal data, information, and analysis that is available. This involves using division resources to achieve the following:

- A. Assist the Legislature in the budget process by: 1) analyzing the executive budget and state fiscal condition prior to each regular and special legislative session (5-12-302(3), MCA); 2) providing assistance to the Legislature throughout the appropriations process and on all matters of fiscal policy, including generating the general appropriations act (5-12-302, MCA); and 3) maintaining implementation and historical records of legislative budget action, including the publishing of the post-session Legislative Fiscal Report (5-12-302, MCA).

Objectives:

- a. The Budget Analysis Report is the primary working document of the appropriations process and facilitates formulation of effective budget policy and is to be completed and available to the legislature approximately two weeks prior to the start of the legislative session.
 - b. Effective staffing of committees and compilation of budget action to meet deadlines ensuring timely completion of each phase of the appropriations process. Deadlines are driven by the legislative calendar but generally allow subcommittees until about the 40th day of the session. Other deadlines are established in consultation with leadership but, once set, must be adhered to.
 - c. The general fund status report is timely and provides concise and clear information on the status of the budget process throughout the session. These are typically delivered on a weekly basis, starting near the end of January and based upon the occurrence of a meaningful amount of executive action in the budget subcommittees.
 - d. By June following a regular session, a Legislative Fiscal Report is prepared and published, providing a complete, concise summary of legislative budget action taken by the Legislature.
 - e. Satisfactory evaluations are received from leadership of both appropriations committees and each joint appropriations subcommittee staffed by the Division, at the conclusion of committee or subcommittee work but before the end of the session, indicating effective support and maintenance of committee needs.
- B. Estimate revenue from existing and proposed taxes by: 1) providing data and recommendations concerning revenue estimates to the Revenue and Taxation Interim Committee in compliance with 5-5-227 and 5-12-302, MCA); 2) providing assistance in the revenue estimation process and tax policy analysis during legislative sessions (5-12-302, MCA); and 3) monitoring and reporting on revenue collections, trends, and forecasts throughout the biennium (5-12-302, MCA).

Objectives:

- a. Revenue estimation data and recommendations are available, by November 15 prior to the regular session, in an effective working document for development of session revenue estimations by the Revenue and Taxation Interim Committee.
- C. Provide for the fiscal analysis of state government by preparing reports on significant fiscal issues to enable the Legislative Finance Committee and the Legislature, at their request, to formulate legislative fiscal policy (5-12-302, MCA). This includes providing a pre-session analysis of the economic and fiscal conditions facing the next Legislature, including revenue and budget projections for the general fund and projected ending fund balances. It also includes providing for statutory review of budget amendments, dedicated revenue provisions, supplemental appropriations, and budget reductions recommended by the Governor, as well as other statutory and appropriation bill language directives for fiscal review (17-1-505, 17-7-140, 17-7-302 and 17-7-402, MCA).

Objectives:

- a. Legislative leadership and committees receive timely information on all existing and emergent fiscal policy issues, both during session and in the interim. "Timely" can refer to a negotiated delivery date when possible or to the delivery of information on an emerging issue to which lawmakers are not aware and simply need to be alerted before the issue becomes a much larger problem.
 - b. The interim work plan activities prescribed by the Legislative Finance Committee are completed in a timely and effective manner, with final reports no later than the October LFC meeting in the even year.
 - c. Satisfactory evaluations are received by the end of October of the even year from all committees staffed by the Division during the interim, indicating effective support and maintenance of committee needs.
 - d. A pre-session general fund projection report is provided, enabling the Legislature to understand and prepare for the fiscal and budget issues facing it in the ensuing session. This is prepared for and presented to the Legislative Finance Committee at its October meeting, preceding the regular session.
- D. Assist legislative committees and individual legislators in compiling and analyzing fiscal information by: 1) providing assistance to legislative committees as assigned by law (5-12-302, MCA); and 2) responding to legislative requests for information on state fiscal and policy issues (5-12-302(5), MCA).

Objectives:

- a. Interim committee and subcommittee activities are well-planned, relevant and carried out in a logical, orderly manner designed to assist the committee in addressing the issues of fiscal policy resulting in and arising from the study activity.
- b. Responses to requests for information are timely (an agreed upon deadline) and thorough.

- E. Assist in maintaining and supporting a fiscally informed Legislature by: 1) providing clear and concise fiscal training and budget explanation material for legislators and the public; and 2) preparing a fiscal "primer" for pre-session seminars and other training opportunities.

Objectives:

- a. Fiscal training manual and appropriate budget pamphlets are prepared and used by the Legislature and the public to understand the appropriations process and major fiscal issues. Updated versions are created in the fall preceding the regular session to be available for each new legislature by November 15.

Measurement of performance regarding these desired outcomes comes largely from the timely completion of division activities and feedback from the committee chairpersons, committee members, and other individual legislators on the timeliness, accuracy, clarity, objectivity, and accessibility of the data or information, and on the efficient and effective operation of committees, subcommittees, and work groups staffed by the Legislative Fiscal Division staff. It is a "customer service" focus in which we say what we will do and do what we say.

Legislative Audit Division

The goal of the Legislative Audit Division is to conduct independent audits and provide factual and objective information to the legislative and executive managers of the public trust. The division may examine, at any time, the books, accounts, and records, confidential or otherwise, of a state agency. This involves using division resources to:

- A. Conduct: 1) financial-compliance audits in accordance with applicable auditing standards to determine whether an audited agency's financial operations are properly conducted, the financial reports are presented fairly, and the agency has complied with applicable laws and regulations (5-13-308, MCA); 2) an audit of each state agency at least once each biennium in accordance with state and federal laws (5-13-304, MCA); 3) audits on an annual basis on agency requests or legal requirements (5-13-304, MCA); 4) performance audits in an objective and systematic manner to assess the performance of state government operations, evaluating the audited program in relation to principles of proper management, control, and use of resources and in accordance with auditing standards, and to determine whether the audited activity is accomplishing its purposes and whether those purposes can be achieved with greater efficiency and economy (5-13-304 and 5-13-308, MCA); and 5) information systems (IS) audits to examine controls within the IS environment to determine whether controls exist and are operating to provide assurance over the accuracy, reliability, and integrity of the information processed and reported (5-13-304, MCA).

Objectives:

- a. All audits are completed in accordance with applicable auditing standards issued by the American Institute of Certified Public Accountants and the United States Government Accountability Office.

- b. Audits required by federal and state laws are completed within the biennium and within 1 year of the end of the fiscal year under audit as required in 5-13-304, MCA.
- c. Agencies and programs selected and prioritized for audit by the Legislative Auditor, are audited with reports completed and issued each biennium.
- d. Audit work requested by the Legislative Audit Committee is completed in a timely manner.

B. Complete the annual statewide audit (5-13-304 and 17-2-110, MCA).

Objectives:

- a. The statewide audit is completed by December 31 of each year.
- b. The statewide audit is completed in accordance with applicable auditing standards issued by the American Institute of Certified Public Accountants and the United States Government Accountability Office.

C. Complete the biennial federal Single Audit (31 U.S.C., sec 7501, et seq.; P.L. 98-502).

Objectives:

- a. The Single Audit is issued within 9 months of the end of the audit period.
- b. The Single Audit is completed in accordance with applicable auditing standards issued by the American Institute of Certified Public Accountants and the United States Government Accountability Office and in accordance with Single Audit Act Amendments of 1996 and the Office of Management and Budget Circular A-133.

D. Complete special projects and investigate identified or suspected fraudulent activities involving federal or state agencies subject to program jurisdiction (5-13-311, MCA).

Objectives:

- a. All special projects will be completed in a timely manner.
- b. Identified or suspected fraudulent activities will be investigated in a timely manner and will be referred on to other appropriate agencies as necessary in a timely manner.

E. Provide the Legislature and state agency directors and program managers with independent information regarding whether agencies or programs: 1) conduct only those activities and programs authorized by the Legislature; 2) conduct programs effectively and efficiently; 3) make expenditures only in accordance with applicable laws and regulations; 4) collect and account properly for all revenue and receipts; and 5) adequately safeguard and control assets (5-13-308, MCA).

Objectives:

- a. All audit reports issued by the Legislative Audit Division will fully disclose the nature and scope of the audit activities conducted and provide a proper basis for evaluating the agency's operations.
 - b. Follow up on all recommendations made in reports issued by the Legislative Audit Division for implementation status.
- F. Provide assistance requested by committees and members of the Legislature (5-13-306, MCA)

Objectives:

- a. Assistance requested by committees and members of the Legislature is completed in a timely manner.